

## FORM 910 INSTRUCTIONS

**Payment Requirements.** If your account filing cycle is monthly, split-monthly or quarterly, you must pay the withheld Idaho income taxes electronically or with a Form 910, Idaho Withholding Payment Voucher. All payments are due on or before the due date as shown in the due date table below.

Please include the Form 910 with your check or money order to ensure your account is properly credited. If you did not withhold income taxes, you must file a "zero" payment.

**Zero Payments.** You can file zero payments in one of the following ways:

1. Through our Website at **tax.idaho.gov**. Click on "E- File".
2. By electronic funds transfer (EFT). (See below.)
3. By using a Form 910 and entering a "0" in the "Payment Amount" box. Mail it to: Idaho State Tax Commission, PO Box 76, Boise, Idaho 83707-0076.

**Payment Made by Electronic Funds Transfer (EFT).** You can use EFT to make all your payments to the state of Idaho. Whenever the amount due is \$100,000 or greater, the law requires you to use EFT. For more information on how to make payments electronically, call 334-7515 or toll free at (800) 972-7660, ext 7515, or visit our Website at **tax.idaho.gov**. **Do not file a Form 910 when paying by EFT.**

**Payment by Credit/Debit Card and E-check.** You can use a credit/debit card or e-check to make payments under \$100,000 to the state of Idaho. You can pay through our Website at **tax.idaho.gov**. We accept American Express, Discover, MasterCard, and Visa for credit card payments. A convenience fee is added to all credit/debit card and e-check payments (effective January 1, 2009).

**Payment Made by Check.** Make your check or money order payable to the Idaho State Tax Commission. Payment must be accompanied by a Form 910 postmarked on or before the due date. Mail your Form 910 and payment to: Idaho State Tax Commission, PO Box 76, Boise, Idaho 83707-0076.

**Change of Mailing Address.** If the address on your form is incorrect, check the "Mailing Address Change" box on Form 910 and provide your new address.

**New Owner.** If you are a new owner of a business, do not use a form that has been addressed to the former owner. Accounts are not transferable. Contact the Idaho State Tax Commission at 334-7660 or (800) 972-7660 toll free to obtain an application for a new number, or visit our Website at **tax.idaho.gov**. Click on the "Forms" button. You can also apply for a new account number online at: **business.idaho.gov**.

**Cancel Account.** If you want to cancel your account, check the "Cancel Account" box on your Form 910.

**Signature.** You must sign your Form 910.

**Penalty.** If you don't file your withholding payment on or before the due date, you owe a penalty of 5% (.05) of the tax due for each month that goes by until the payment is made. If you made a payment on time, but underpaid the tax, the tax due is subject to a penalty of one-half percent (.05% or .005) of the tax due for each month that goes by until the payment is made. The minimum penalty is \$10. The maximum penalty is 25% (.25) of the tax due.

**Interest.** Interest accrues on late payments from the due date until paid. Rates are as follows:

1/1/2011 - 12/31/2011, 4% per year  
1/1/2010 - 12/31/2010, 5% per year  
1/1/2009 - 12/31/2009, 5% per year  
1/1/2008 - 12/31/2008, 7% per year

### 2011 FORM 910 DUE DATE TABLE

MONTHLY	PAYMENT PERIOD	DUE DATE	PAYMENT PERIOD	DUE DATE	PAYMENT PERIOD	DUE DATE
	1/1 - 1/31	2/21	2/1 - 2/29	3/21	3/1 - 3/31	4/20
	4/1 - 4/30	5/20	5/1 - 5/31	6/20	6/1 - 6/30	7/20
	7/1 - 7/31	8/22	8/1 - 8/31	9/20	9/1 - 9/30	10/20
	10/1 - 10/31	11/21	11/1 - 11/30	12/20	12/1 - 12/31	01/20/2012
SPLIT-MONTHLY	PAYMENT PERIOD	DUE DATE	PAYMENT PERIOD	DUE DATE	PAYMENT PERIOD	DUE DATE
	1/16 - 2/15	2/21	2/16 - 3/15	3/21	3/16 - 4/15	4/20
	4/16 - 5/15	5/20	5/16 - 6/15	6/20	6/16 - 7/15	7/20
	7/16 - 8/15	8/22	8/16 - 9/15	9/20	9/16 - 10/15	10/20
	10/16 - 11/15	11/21	11/16 - 12/15	12/20	12/16 - 01/15	01/20/2012
QUARTERLY	PAYMENT PERIOD	DUE DATE				
	1/1 - 3/31	5/02				
	4/1 - 6/30	8/01				
	7/1 - 9/30	10/31				
	10/1 - 12/31	01/31/2012				

**PLEASE ROUND ALL AMOUNTS TO THE NEAREST WHOLE DOLLAR**

## FORM 910 INSTRUCTIONS

**Rounding Amounts.** Round the amounts on the Form 910 to the nearest whole dollar. Reduce amounts of less than 50 cents to the whole dollar. Increase amounts of 50 cents or more to the next whole dollar.

**Payment Amount.** In the "Payment Amount" box on the Form 910, enter the amount of Idaho income tax withheld from the wages paid to your employees during the payment period, plus any penalty and interest you may owe. Pay this amount.

**Monthly Filers.** Payment is due on or before the 20th day of the month following the payment period as shown in the due date table. Payments made throughout the year must be reconciled on Form 967, Idaho Annual Withholding Report, at the end of the year.

**Split-Monthly Filers.** Split-monthly filers pay the taxes withheld based on a period beginning with the 16th of the month through the 15th of the following month. Payment is due on or before the 20th day of the month following the payment period as shown in the due date table. Payments made throughout the year must be reconciled on Form 967, Idaho Annual Withholding Report, at the end of the year.

**Quarterly Filers.** Payment is due by the last day of the month following the payment period as shown in the due date table. Payments made throughout the year must be reconciled on Form 967, Idaho Annual Withholding Report, at the end of the year.

**Annual Filers.** Payment is due by the last day of January. Payments must be reconciled on Form 967, Idaho Annual Withholding Report, at the end of the year.

**Farmers.** Farmers who are required to file with the Idaho Department of Labor are required to pay the taxes withheld on a quarterly basis using Form 910, but can choose to pay the taxes withheld on a monthly basis. Farmers not required to file with the Idaho Department of Labor can pay the taxes withheld on a yearly basis using Form 910. They also have the option to pay the taxes withheld on either a monthly or quarterly basis using Form 910. For more information on the Department of Labor's reporting requirement, contact the Department of Labor.

### IDAHO STATE TAX COMMISSION OFFICES

#### Contact Us

In the Boise Area: (208) 334-7660  
Toll Free: (800) 972-7660  
Hearing Impaired (TDD): (800) 377-3529

800 Park Blvd., Plaza IV  
Boise, Idaho 83712

1118 F Street  
Lewiston, Idaho 83501

611 Wilson Avenue, Suite 5  
Pocatello, Idaho 83201

1910 Northwest Blvd., Suite 100  
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Twin Falls, Idaho 83301

